#### EXHIBIT E-3

#### McGUIREWOODS

Dion W. Hayes 804.775.1144

One James Center 901 East Cary Street Richmond, VA 23219-4030

February 9, 2010

# REMITTANCE COPY PLEASE RETURN WITH PAYMENT DIRECT ACCOUNTING INQUIRIES TO (804) 775-1601 or (800) 775-2202

INVOICE NO. 91223655

Circuit City Stores, Inc. 4951 Lake Brook Drive Glen Allen, VA 23060

TAX ID NO. 54-0505857

JOINT GROUP #2055557

Balance Forward from Prior Invoices:

\$71,010.52

(IF BALANCE FORWARD PREVIOUSLY PAID, PLEASE DISREGARD)

Current Invoice:

Current Fees:

\$242,481.00

Current Disbursements:

\$4,413.84

Current Invoice Total:

<u>\$246,894.84</u>

Total Balance Due:

\$317,905.36

#### PLEASE REMIT PAYMENT TO THE FOLLOWING ADDRESS:

McGuireWoods LLP Attn: Accounts Receivable 901 E. Cary Street Richmond, VA 23219-4030

PAYMENT IN FULL IS DUE UPON PRESENTATION

#### McGUIREWOODS

Dion W. Hayes 804.775.1144 One James Center 901 East Cary Street Richmond, VA 23219-4030

February 9, 2010

Circuit City Stores, Inc. 4951 Lake Brook Drive Glen Allen, VA 23060

Bill Through: 01/31/10

#### INVOICE NO. 91223655

TAX ID NO. 54-0505857

#### FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED:

Re: General Case Administration

Our File No. 2055557-0010
Circuit City Contact Michelle Mosier
McGuireWoods Contact Douglas M. Foley

01/05/10 E-mails with client and debtors' professionals regarding case management, claims administration meeting and agenda regarding same (.3); review and revise draft of agenda for items on for January 14th omnibus hearing date (.4) \$420.00 Douglas M. Foley .70 hours at 600.00 per hour. 01/05/10 Review and organize requests for garnishments, subpoenas, complaints, etc. Linda J. Neilson 1.60 hours at 200.00 per hour. \$320.00 01/06/10 Multiple calls and e-mails regarding finalizing Lockton agreement regarding ordinary course professional and analyze issues regarding same Sarah B. Boehm .40 hours at 495.00 per hour. \$198.00

01/06/10 Review, revise and circulate January 14th
hearing items chart (1.0); review and respond
to requests for garnishments, subpoenas,
complaints, etc. (.9)
Linda J. Neilson 1.90 hours at 200.00 per hour. \$380.00

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 4 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 2 February 9, 2010

01/07/10	Review and revise agenda for January 14th hearing date and review pleadings regarding same	¢1 020 00
	Douglas M. Foley 1.70 hours at 600.00 per hour.	\$1,020.00
01/07/10	Review draft January 14th hearing agenda Linda J. Neilson .60 hours at 200.00 per hour.	\$120.00
01/08/10	Analyze issues and e-mails with Lockton regarding OCP affidavit and employment (.4); analyze issues and e-mails regarding S&W retention as OCP (.3) Sarah B. Boehm .70 hours at 495.00 per hour.	\$346.50
/ /	n ' was a summire manage to	
01/08/10	Review, respond and organize responses to garnishments, subpoenas, complaints, etc. Linda J. Neilson .90 hours at 200.00 per hour.	\$180.00
01/11/10	Review, revise and file proposed agenda and e-mails and telephone conference with parties regarding same	
	Daniel F. Blanks .90 hours at 415.00 per hour.	\$373.50
01/11/10	Conference with professionals regarding preparation of trial exhibits (.4); research bankruptcy docket to obtain trial exhibit documents and prepare for attorney review (2.2) Diane E. Morrison 2.60 hours at 215.00 per hour.	\$559.00
01/11/10	Prepare January 14th hearing agenda for filing (1.4); prepare documents for January 14th hearing (1.6) Linda J. Neilson 3.00 hours at 200.00 per hour.	\$600.00
•		
01/12/10	Analyze documents and e-mails regarding retention of ordinary course professional (.3); review and respond to inquiries of former employees regarding various matters (.4) Sarah B. Boehm .70 hours at 495.00 per hour.	\$346.50
01/12/10	Review docket and prepare hearing items for January 28th, February 11th and February 28th hearings (1.6); review and organize requests for garnishments, complaints and subpoenas (.9) Linda J. Neilson 2.50 hours at 200.00 per hour.	\$500.00
01/13/10	Prepare Suggestion in Bankruptcy and responses to garnishments Linda J. Neilson 2.40 hours at 200.00 per hour.	\$480.00

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 5 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 3 February 9, 2010

01/14/10	Review pleadings and prepare for omnibus hearing and meetings with client, witnesses and debtors' professionals regarding same Douglas M. Foley 2.90 hours at 600.00 per hour.	\$1,740.00
01/14/10	E-mails regarding request for past employment verification Sarah B. Boehm .20 hours at 495.00 per hour.	\$99.00
01/14/10	Review and respond to garnishment request Linda J. Neilson 1.20 hours at 200.00 per hour.	\$240.00
01/14/10	Prepare exhibits for omnibus objection hearing (3.2); e-mail from and to professionals regarding reply appendix (.6); assist with documents during omnibus hearing (2.1) Karen B. Cain 5.90 hours at 215.00 per hour.	\$1,268.50
01/15/10	Analyze issues and pleadings regarding rabbi trust termination and e-mails regarding same (.3); review Lockton OCP affidavit and e-mails regarding same (.3) Sarah B. Boehm .60 hours at 495.00 per hour.	\$297.00
	Salail B. Boeinii .00 Houls at 495.00 per Hour.	4257.00
01/15/10	Chart telephone calls and issues to be resolved and segregate W-2 and tax inquiries Nancy S. von Bargen 2.80 hours at 240.00 per hour.	\$672.00
01/15/10	Review docket and revise January 28th hearing items chart and circulate (.6); review requests and prepare responses to garnishments and complaints (1.3) Linda J. Neilson 1.90 hours at 200.00 per hour.	\$380.00
01/15/10	E-mail to and from court reporter for hearing transcript (.3); work on status of items for omnibus hearing (2.3) Karen B. Cain 2.60 hours at 215.00 per hour.	\$559.00
01/19/10	Analyze issues and e-mails regarding retaining D. Nagle as ordinary course professional (.3); review Lockton affidavit and e-mails regarding same (.4); telephone call from counsel regarding settlement of criminal restitution and analyze documents and e-mails regarding same (.4)	¢544 50
	Sarah B. Boehm 1.10 hours at 495.00 per hour.	\$544.50

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 6 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 4 February 9, 2010

01/19/10	Retrieve and circulate information regarding Alliance (.2); review organize requests for garnishments (.8) Linda J. Neilson 1.00 hours at 200.00 per hour.	\$200.00
	Telephone calls from employees regarding federal tax data (.4); e-mail to and from professionals regarding creditor call log (.2); work on omnibus objection binders for professionals (1.7) Karen B. Cain 2.30 hours at 215.00 per hour.	\$494.50
01/20/10	E-mails and telephone conferences with D. Miller regarding letters for requests for information regarding closed stores, account information and other related issues and strategies regarding same Daniel F. Blanks 1.20 hours at 415.00 per hour.	\$498.00
01/20/10	Review requests for garnishments and complaints and prepare responses Linda J. Neilson 1.50 hours at 200.00 per hour.	\$300.00
01/21/10	Finalize and file Lockton affidavit and e-mails regarding same Sarah B. Boehm .40 hours at 495.00 per hour.	\$198.00
01/21/10	Review and revise agenda for 1/28/2010 hearing Linda J. Neilson .50 hours at 200.00 per hour.	\$100.00
01/22/10	Prepare documents for January 28th hearing (1.1); prepare responses to garnishments (1.3) Linda J. Neilson 2.40 hours at 200.00 per hour.	\$480.00
	Analyze agenda and e-mails regarding status of various matters Sarah B. Boehm .30 hours at 495.00 per hour.	\$148.50
01/25/10	Begin review of agenda and preparation for hearings on January 28th Douglas M. Foley .40 hours at 600.00 per hour.	\$240.00
01/25/10	Analyze and revise agenda and multiple calls and e-mails regarding status of various matters Sarah B. Boehm .60 hours at 495.00 per hour.	\$297.00
01/25/10	Review, analyze, revise and file agenda for January 28th hearing and multiple telephone conferences and e-mails with debtors' professionals and parties regarding same Daniel F. Blanks 1.50 hours at 415.00 per hour.	\$622.50

#### Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 7 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 5 February 9, 2010

01/25/10	Review and revise January 28th hearing agenda for filing (.9); review and respond to garnishment requests (1.2); review and prepare hearing items chart for 2/11/2010 hearing (.9) Linda J. Neilson 2.80 hours at 200.00 per hour. \$560.00
01/26/10	E-mails with governments regarding restitution and related issues (.5); e-mails with M. Mosier regarding fees for LCs (.4) Daniel F. Blanks .90 hours at 415.00 per hour. \$373.50
01/26/10	Review and prepare responses to garnishments (.9); correspondence and research regarding status updates on two matters in CA (.3) Linda J. Neilson 1.20 hours at 200.00 per hour. \$240.00
01/27/10	Review agenda in preparation for omnibus hearing on January 28th and e-mails with debtors' professionals and client regarding same
01/27/10	Douglas M. Foley 1.80 hours at 600.00 per hour. \$1,080.00  Chart telephone calls and issues to be resolved and segregate W-2 and tax inquiries  Nancy S. von Bargen 1.10 hours at 240.00 per hour. \$264.00
01/28/10	Review agenda and prepare for and attended January 28th omnibus hearing Douglas M. Foley 1.90 hours at 600.00 per hour. \$1,140.00
01/28/10	Analyze issues and e-mails regarding motion to reject various agreements Sarah B. Boehm .30 hours at 495.00 per hour. \$148.50
01/28/10	Review and respond to garnishments and complaints Linda J. Neilson 1.40 hours at 200.00 per hour. \$280.00
01/29/10	Review pleadings to be filed and e-mails regarding filing and service Sarah B. Boehm .40 hours at 495.00 per hour. \$198.00
01/29/10	Chart telephone calls and issues to be resolved (.5); return creditor telephone calls regarding W-2 forms (.2) Nancy S. von Bargen .70 hours at 240.00 per hour. \$168.00
01/29/10	Review and respond to garnishment requests Linda J. Neilson .90 hours at 200.00 per hour. \$180.00
<u>Timekee</u> Dougla	eper         Rate/HR         Hours         Fees           as M. Foley         \$600.00         9.4         \$5,640.00

#### Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 8 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655			Page 6 February 9, 2010
Sarah B. Boehm Daniel F. Blanks Nancy S. von Bargen Diane E. Morrison Karen B. Cain Linda J. Neilson	\$495.00 \$415.00 \$240.00 \$215.00 \$215.00 \$200.00	5.7 4.5 4.6 2.6 10.8 27.7	\$2,821.50 \$1,867.50 \$1,104.00 \$559.00 \$2,322.00 \$5,540.00
TOT	AI. FEES	65.3	\$19.854.00

Re: Restructuring and General Strategy

Our File No.

2055557-0020

Circuit City Contact Michelle Mosier McGuireWoods Contact

Douglas M. Foley

01/06/10 Prepare for and review documents and participate in telephone conference with board of directors regarding status of case and resolution of various issues prior to confirmation

Douglas M. Foley 1.90 hours at 600.00 per hour. \$1,140.00

Timekeeper	Rate/HR	Hours	Fees
Douglas M. Foley	\$600.00	1.9	\$1,140.00
	TOTAL FEES	1.9	\$1,140.00

Re: Monthly Operating Reports

Our File No. 2055557-0060
Circuit City Contact Michelle Mosier
McGuireWoods Contact Douglas M. Foley

01/15/10 Review, analyze and file monthly operating

report

Daniel F. Blanks .50 hours at 415.00 per hour.

\$207.50

Timekeeper	Rate/HR	Hours	Fees
Daniel F. Blanks	\$415.00	0.5	\$207.50
TO	TAL FEES	0.5	\$207.50

Re: Professional Retention/Fee Applications

Our File No. 2055557-0070
Circuit City Contact Michelle Mosier
McGuireWoods Contact Douglas M. Foley

#### Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 9 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 7 February 9, 2010

			•		
01/08/10	Revise monthly fee Sarah B. Boehm 1	e statement 20 hours at 49	5.00 per hour.	. *	5594.00
01/12/10	E-mails with profe	essionals regardi:	ng hearing on		
02/22/20	interim fee applic	cations			
	Sarah B. Boehm	.30 hours at 49	5.00 per hour.	\$	\$148.50
01/14/10	Prepare for and paregarding fee appl professionals	lications for deb	tors'		
	Sarah B. Boehm	.90 hours at 49	5.00 per hour.	<b>(</b> *	\$445.50
01/14/10	Draft orders approach debtors' profession	onals			
	Bryan A. Stark 2	2.40 hours at 33	5.00 per hour.		\$804.00
01/15/10	Finalize monthly f	Tee statement and	draft		
	Sarah B. Boehm		5.00 per hour.	;	\$396.00
01/19/10	E-mails with debto interim fee applic issues (.2); revis debtors' professio (.6)	cation approval a se and submit ord onals interim fee	nd related ers granting applications		
	Sarah B. Boehm	.80 hours at 49	5.00 per hour.	;	\$396.00
01/26/10	E-mails regarding applications				
	Sarah B. Boehm	.20 hours at 49	5.00 per hour.		\$99.00
		··· / / * * *	<b>* *</b>	<b>****</b>	
<u>Timeke</u>		Rate/HR	Hours	Fees \$2,079.00	
	B. Boehm	\$495.00	4.2	\$2,079.00	
Bryan	A. Stark	\$335.00	2.4	\$004.00	
	TO.	TAL FEES	6.6	\$2,883.00	

Re: Automatic Stay

Our File No. 2055557-0090
Circuit City Contact Michelle Mosier
McGuireWoods Contact Douglas M. Foley

01/12/10 E-mails with parties regarding automatic stay and certain actions pending in state courts and related issues

Daniel F. Blanks 1.30 hours at 415.00 per hour. \$539.50

#### Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 10 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page February 9, 2010\_\_\_

01/13/10	Draft stipulation resolving Booth motion for relief and claim issues and review and analyze claims, pleadings and other materials regarding same Daniel F. Blanks .80 hours at 415.00 per hour.	\$332.00
01/14/10	E-mails and telephone conferences with counsel for Booth regarding relief from stay and related issues and release of claims Daniel F. Blanks .90 hours at 415.00 per hour.	\$373.50
01/19/10	Revise order denying Unical motion for relief and e-mails regarding same Sarah B. Boehm .20 hours at 495.00 per hour.	\$99.00
01/19/10	Draft order denying motion for relief from stay Bryan A. Stark .50 hours at 335.00 per hour.	\$167.50
01/29/10	Review motion for relief from stay filed by United Radio and e-mails with D. Miller and M. Mosier regarding same and analyze issues regarding same	
	Daniel F. Blanks .90 hours at 415.00 per hour.	\$373.50

Timekeeper	Rate/HR_	Hours	Fees
Sarah B. Boehm	\$495.00	0.2	\$99.00
Daniel F. Blanks	\$415.00	3.9	\$1,618.50
Bryan A. Stark	\$335.00	0.5	\$167.50
•			
	TOTAL FEES	4.6	\$1,885.00

Re: Employment and Compensation

Our File No. 2055557-0120
Circuit City Contact Michelle Mosier
McGuireWoods Contact Douglas M. Foley

01/29/10 Review and revise pleadings regarding approval of updated and extended retention program and e-mails with debtors professionals, client and UST regarding same Douglas M. Foley 1.60 hours at 600.00 per hour. \$960.00

Page February 9, 2010

01/29/10 Review and analyze retention motion (.5); draft motion to shorten (1.2); draft motion to expedite (1.2); draft motion to seal exhibit (1.4); draft notice of motions (.5); correspond with debtors' professionals regarding motions (.7); finalize and file all motions and arrange for service of same (.7) Bryan A. Stark 6.20 hours at 335.00 per hour.

\$2,077.00

\$539.50

Timekeeper	Rate/HR_	Hours	Fees
Douglas M. Foley	\$600.00	1.6	\$960.00
Bryan A. Stark	\$335.00	6.2	\$2,077.00
	TOTAL FEES	7.8	\$3,037.00

Re: Executory Contracts

Our File No. Circuit City Contact Michelle Mosier McGuireWoods Contact Douglas M. Foley

2055557-0140

01/04/10 Review and analyze e-mails with client relating to claims from counter parties to executory contracts asserting administrative claim status and analyze issues regarding same \$300.00 Douglas M. Foley .50 hours at 600.00 per hour. 01/11/10 Review various claims by counter parties to executory contracts and several e-mails with client regarding status of reconciliation of same \$780.00 Douglas M. Foley 1.30 hours at 600.00 per hour. 01/25/10 E-mails and telephone conferences with Ryan Inc. regarding motion to compel assumption and adjourning same and related issues 1.10 hours at 415.00 per hour. \$456.50 Daniel F. Blanks 01/28/10 Review and revise motion to reject executory contracts/employment agreements and e-mails with debtors professionals regarding same Douglas M. Foley .80 hours at 600.00 per hour. \$480.00 01/28/10 Review, analyze, revise and file motion to reject certain contracts and e-mails with

Daniel F. Blanks 1.30 hours at 415.00 per hour.

debtors' professionals regarding same

#### Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 12 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 10

February 9, 2010

01/29/10 E-mails with Ryan Inc. regarding rejection of contract Daniel F. Blanks .50 hours at 415.00 per hour. \$207.50

Timekeeper	Rate/HR	Hours	Fees
Douglas M. Foley	\$600.00	2.6	\$1,560.00
Daniel F. Blanks	\$415.00	2.9	\$1,203.50
	TOTAL FEES	5.5	\$2,763.50

Re: Litigation

Our File No. 2055557-0150
Circuit City Contact Michelle Mosier
McGuireWoods Contact Douglas M. Foley

01/04/10 E-mails regarding subpoena for trial and criminal matter in New York and analyze issues relating to compliance (.3); review discovery issues relating to EDC late claim matter and e-mails with opposing counsel regarding same and draft and revise discovery responses regarding same (1.9) Douglas M. Foley 2.20 hours at 600.00 per hour. \$1,320.00 01/04/10 Review trial subpoena regarding B. Rodriguez and e-mails regarding same Bryan A. Fratkin .10 hours at 540.00 per hour. \$54.00 01/05/10 Review and analyze issues relating to trial subpoena for criminal matter in New York and telephone conference with client regarding same \$480.00 Douglas M. Foley .80 hours at 600.00 per hour. 01/05/10 Conference call with D. Miller regarding

subpoena (.4); review documents provided by D. Miller (.2); voicemail to postal inspector (.1); e-mails with D. Miller regarding same Bryan A. Fratkin .80 hours at 540.00 per hour.

01/05/10 Review documentation pertaining to litigation (.7); e-mail same to debtor for review (.1) Bryan A. Stark .80 hours at 335.00 per hour.

01/05/10 Review, retrieve and organize new adversary proceedings Linda J. Neilson 2.10 hours at 200.00 per hour. \$268.00

\$432.00

\$420.00

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 13 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 11 February 9, 2010

01/06/10 E-mails regarding status of trial subpoena and compliance with same Douglas M. Foley .20 hours at 600.00 per hours.	ur. \$120.00
01/06/10 Review and finalize EDC discovery responses and analyze issues regarding same and prepare for evidentiary hearing	
Douglas M. Foley 1.20 hours at 600.00 per ho	ur. \$720.00
01/06/10 E-mails with D. Miller regarding subpoena (.1); voicemails with AUSA regarding same (.1) Bryan A. Fratkin .20 hours at 540.00 per home	ur. \$108.00
01/06/10 Review and analyze documentation provided in adversary proceeding (.6); correspond regarding same (.3)	
Bryan A. Stark .90 hours at 335.00 per hour	. \$301.50
01/07/10 Review memorandum opinion relating to Mondragon matter and analyze issues (1.2); e-mails regarding trial subpoena for criminal matter in New York and analyze issues regarding same (.3) Douglas M. Foley 1.50 hours at 600.00 per hor	
01/07/10 E-mails regarding trial subpoena (.2); call with AUSA regarding same (.3) Bryan A. Fratkin .50 hours at 540.00 per ho	ur. \$270.00
01/08/10 Review and prepare for EDC late claim motion litigation (.5); e-mails regarding trial subpoena for criminal trial in New York regarding verification documents (.3) Douglas M. Foley .80 hours at 600.00 per ho	ur. \$480.00
01/08/10 E-mail from AUSA regarding trial subpoena (.2); e-mails with D. Miller regarding same (.2) Bryan A. Fratkin .40 hours at 540.00 per ho	ur. \$216.00
01/08/10 Review and analyze documentation in adversary proceedings (.7); correspond with debtors and creditors regarding documentation (.5); correspond with debtors' professionals regarding same (.3)	. \$502.50
Bryan A. Stark 1.50 hours at 335.00 per hour	, 9502,50
01/10/10 Review and revise supplemental memorandum in opposition to EDC's late claim motion and analyze issues regarding same in preparation for deposition and trial	ur. \$1,260.00
Douglas M. Foley 2.10 hours at 600.00 per ho	üε. φ1,260.00

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 14 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 12 February 9, 2010

		•
01/11/10	E-mails with opposing counsel in EDC litigation relating to stipulations and preparation for depositions (.7); e-mails regarding status of various adversary proceedings, including informal discovery on XM Sirius (.2) Douglas M. Foley .90 hours at 600.00 per hour.	\$540.00
01/11/10	Call with M. Mosier and D. Miller regarding Rodriguez subpoena (.4); e-mails regarding same (.2) Bryan A. Fratkin .60 hours at 540.00 per hour.	\$324.00
01/11/10	E-mails with counsel for Sirius XM and in-house parties regarding discovery and adjournments Daniel F. Blanks 1.10 hours at 415.00 per hour.	
01/12/10	E-mails with opposing counsel regarding EDC late claim motion, prepare for depositions, review documents and discovery responses and witness preparation Douglas M. Foley 2.60 hours at 600.00 per hour.	\$1,560.00
01/12/10	E-mails and calls with AUSA and D. Miller regarding trial subpoena Bryan A. Fratkin 1.50 hours at 540.00 per hour.	\$810.00
01/12/10	Review and analyze documentation regarding adversary proceeding (.5); correspond with defense counsel regarding scheduling (.4); correspond with debtor about same (.2) Bryan A. Stark 1.10 hours at 335.00 per hour.	\$368.50
01/13/10	Prepare for and conduct depositions regarding EDC late claim motion and prepare for evidentiary hearing Douglas M. Foley 5.90 hours at 600.00 per hour.	\$3,540.00
01/13/10	E-mails with AUSA regarding trial witness Bryan A. Fratkin .30 hours at 540.00 per hour.	\$162.00
01/13/10	Prepare document for 30(b)6 deposition (1.1); assist with multiple depositions and documents (2.6); work on trial exhibit documents and binders (2.7) Karen B. Cain 6.40 hours at 215.00 per hour.	\$1,376.00
01/14/10	Prepare for and attend summary judgment hearing on reclamation claims and trial on EDC late claim motion Douglas M. Foley 3.60 hours at 600.00 per hour.	\$2,160.00

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 15 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 13 February 9, 2010

01/14/10	E-mails with AUSA and D. Miller regarding trial subpoena	
	Bryan A. Fratkin .30 hours at 540.00 per hour.	\$162.00
01/14/10	E-mails with Sirius XM regarding discovery and certain other issues	
	Daniel F. Blanks .50 hours at 415.00 per hour.	\$207.50
01/14/10	Correspond with debtor and defendant regarding pending adversary proceedings and documentation relating thereto  Bryan A. Stark .50 hours at 335.00 per hour.	\$167.50
		,
01/14/10	Work on trial and cross examination documents for binders regarding EDC (2.7); assist with documents regarding EDC (2.1)	
	Karen B. Cain 4.80 hours at 215.00 per hour.	\$1,032.00
01/15/10	Research and correspond with debtors and debtors' professionals regarding status and scheduling in adversary proceeding (.8);	
	correspond with defendants regarding same (.3) Bryan A. Stark 1.10 hours at 335.00 per hour.	\$368.50
01/20/10	Draft status report and forward to counsel for filing (.7); review and analyze motion notice to substitute counsel (.4) Bryan A. Stark 1.10 hours at 335.00 per hour.	\$368.50
	bryan A. Stark 1.10 hours at 355.00 per hour.	\$300.50
01/21/10	Several e-mails regarding status of various account receivable collection matters in Circuit City and potential parameters of settlement discussions	
	Douglas M. Foley .90 hours at 600.00 per hour.	\$540.00
	Analyze documentation and support for defense to adversary complaints (.6); correspond with debtor and defendant regarding status of documentation request (.2)	
	Bryan A. Stark .80 hours at 335.00 per hour.	\$268.00
01/22/10	Review and analyze communications and documentation relating to demand letters and forward summary to debtor (.7); correspond with debtors and defendant regarding conference call (.4)	
	Bryan A. Stark 1.10 hours at 335.00 per hour.	\$368.50

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 16 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 14 February 9, 2010

01/25/10	Research issues relating to demand letters and preference matters (2.5); correspond with debtor regarding same (.4); correspond with counsel regarding status report filing (.2) Bryan A. Stark 3.10 hours at 335.00 per hour.	\$1,038.50
01/26/10	Review and analyze documentation provided as support for defenses in adversary proceeding (1.2); arrange for telephone call with defendant (.3); research company information, review correspondence and send follow-up demand to vendor (.8); correspond regarding status of appeal (.4) Bryan A. Stark 2.70 hours at 335.00 per hour.	\$904.50
01/27/10	E-mails with opposing counsel regarding Active Media pre-trial and related issues and review material regarding same (.5); e-mails with counsel regarding Sirius XM and e-mails and telephone conference with M. Mosier regarding strategies and claims (.9) Daniel F. Blanks 1.40 hours at 415.00 per hour.	\$581.00
01/27/10	Review and analyze adversary proceeding and documentation provided in preparation for conference call (1.7); correspond with defendant and debtors regarding same (.4); research company information and draft and send demand letter (1.4) Bryan A. Stark 3.50 hours at 335.00 per hour.	\$1,172.50
01/28/10	E-mails regarding status of various adversary proceedings and settlement discussions and informal discovery Douglas M. Foley .80 hours at 600.00 per hour.	\$480.00
01/28/10	Review objections to discovery from Sirius XM Daniel F. Blanks .60 hours at 415.00 per hour.	\$249.00
01/28/10	Conference call with debtors and prepare for same (1.1); conference call regarding status of adversary proceeding with debtors and defendant and prepare for the same (2.1); follow-up with debtors regarding conference call (.6) Bryan A. Stark 3.80 hours at 335.00 per hour.	\$1,273.00
01/29/10	E-mails regarding Creative Labs litigation and documents exchange	
	Douglas M. Foley .30 hours at 600.00 per hour.	\$180.00

#### Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 17 of 45

Circuit City Stores Inc File Number: 2055557

Invoice No. 91223655

Page 15

February 9, 2010

01/29/10 Review and analyze documentation received from defendant

Bryan A. Stark .70 hours at 335.00 per hour.

\$234.50

Timekeeper	Rate/HR	Hours	Fees
Douglas M. Foley	\$600.00	23.8	\$14,280.00
Bryan A. Fratkin	\$540.00	4.7	\$2,538.00
Daniel F. Blanks	\$415.00	3.6	\$1,494.00
Bryan A. Stark	\$335.00	22.7	\$7,604.50
Karen B. Cain	\$215.00	11.2	\$2,408.00
Linda J. Neilson	\$200.00	2.1	\$420.00
	TOTAL FEES	68.1	\$28,744.50

Re: Vendor Matters

Our File No.

2055557-0170 Circuit City Contact Michelle Mosier McGuireWoods Contact Douglas M. Foley

01/14/10 Multiple e-mails with in-house parties regarding receivable from Delphi, claims and related issues and research status regarding same Daniel F. Blanks 1.30 hours at 415.00 per hour.

\$539.50

\$704.00

Timekeeper	Rate/HR	Hours	Fees
Daniel F. Blanks	\$415.00	1.3	\$539.50
	TOTAL FEES	1.3	\$539.50

Re: Real Estate

Our File No. 2055557-0180 Circuit City Contact Michelle Mosier
McGuireWoods Contact Douglas M. Foley

01/04/10 Whitehall, PA - E-mail correspondence with J. Bruton (.3); telephone call with J. Bruton and R. Gottlieb (.2); e-mail correspondence with D. Miller (.2); prepare draft of purchase agreement (1.5) Matthew T. Gunlock 2.20 hours at 320.00 per hour.

Page 16 February 9, 2010

\$148.50

01/05/10 Whitehall, PA - Prepare draft purchase agreement (1.0); e-mail correspondence with D. Miller (.2); e-mail correspondence with purchaser's counsel regarding purchase agreement and bankruptcy approvals (.3) Matthew T. Gunlock 1.50 hours at 320.00 per hour. \$480.00 01/06/10 Whitehall, PA - E-mail correspondence with D. Miller (.3); revise purchase agreement (.7); e-mail correspondence with purchaser's counsel (.3); review company materials regarding parking parcel (.5) Matthew T. Gunlock 1.80 hours at 320.00 per hour. \$576.00 01/07/10 Whitehall, PA - E-mail correspondence with J. Bruton regarding purchase agreement and bankruptcy approvals (.5); e-mail correspondence with D. Miller (.5); review purchaser's comments to purchase agreement (1.0); telephone call with J. Bruton (.2); review title company documents (1.2) Matthew T. Gunlock 3.40 hours at 320.00 per hour. \$1,088.00 01/08/10 Whitehall, PA - Telephone call with D. Miller (.2); revise purchase agreement (.8); transmit revised purchase agreement (.1); e-mail correspondence with purchaser's counsel (.3); prepare markup of owner's affidavit (.5); e-mail correspondence with D. Miller (.2); review privacy policy (.3) Matthew T. Gunlock 2.40 hours at 320.00 per hour. \$768.00 01/11/10 Analyze issues regarding sale of parking lot and sale approval and multiple calls and

01/11/10 Whitehall, PA - E-mail correspondence with D.
Miller (.3); review comments to owner's
affidavit (.3); prepare markup of owner's
affidavit and transmit to purchaser's counsel
(.5); review comments to purchase agreement
(.7); e-mail correspondence with purchaser's
counsel (.5); e-mail correspondence with and
telephone call with bankruptcy counsel
regarding sale motion and waiver of appeal
period (.5); review form of deed (.3)
Matthew T. Gunlock 3.10 hours at 320.00 per hour. \$992.00

.30 hours at 495.00 per hour.

e-mails regarding same

Sarah B. Boehm

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 19 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 17 February 9, 2010

01/12/10	Whitehall, PA - E-mail correspondence with bankruptcy counsel regarding appeal period (.5); review additional comments to purchase agreement from purchaser's counsel (.5); telephone call with purchaser's counsel (.5) Matthew T. Gunlock 1.50 hours at 320.00 per hour.	\$480.00
01/13/10	Whitehall, PA - E-mail correspondence with J. Bruton (.3); e-mail correspondence with D. Miller (.1); review purchaser's comments to purchase agreement (.5); revise purchase agreement and transmit to purchaser (.7) Matthew T. Gunlock 1.60 hours at 320.00 per hour.	\$512.00
01/13/10	Research and draft and revise motion to sell real estate Bryan A. Stark 2.60 hours at 335.00 per hour.	\$871.00
01/14/10	Whitehall, PA - E-mail correspondence with and telephone call to J. Bruton (.7); telephone call and e-mail correspondence with D. Miller (.4); review revisions to purchase agreement (.5); revise purchase agreement and transmit same (.6) Matthew T. Gunlock 2.20 hours at 320.00 per hour.	\$704.00
01/15/10	Whitehall, PA - Revise and transmit purchase agreement (.8); e-mail correspondence with J. Bruton (.4) Matthew T. Gunlock 1.20 hours at 320.00 per hour.	\$384.00
01/19/10	Whitehall, PA - E-mail correspondence with J. Bruton (.7); e-mail correspondence with D. Miller (.2); revise purchase agreement (.5); prepare exhibits and execution version of purchase agreement (.3) Matthew T. Gunlock 1.70 hours at 320.00 per hour.	\$544.00
01/21/10	Whitehall, PA - E-mail correspondence with J. Bruton (.4); e-mail correspondence with D. Miller (.1)	ė160 00
01/22/10	Matthew T. Gunlock .50 hours at 320.00 per hour.  Whitehall, PA - Telephone call with J. Bruton Matthew T. Gunlock .20 hours at 320.00 per hour.	
01/26/10	Whitehall, PA - E-mail correspondence with J. Bruton Matthew T. Gunlock .20 hours at 320.00 per hour.	\$64.00

Page 18 February 9, 2010

01/27/10 Whitehall, PA - E-mail correspondence with D. Miller (.1); e-mail correspondence with J. Bruton (.1)

Matthew T. Gunlock .20 hours at 320.00 per hour. \$64.00

01/28/10 Whitehall, PA - E-mail correspondence with bankruptcy counsel and D. Miller (.3); e-mail correspondence with J. Bruton (.5); revise purchase agreement and transmit revised draft of same (.3)

Matthew T. Gunlock 1.10 hours at 320.00 per hour. \$352.00

01/29/10 Whitehall, PA - E-mail correspondence with J.
Bruton (.3); review title objection letter and
exception documents (1.2)
Matthew T. Gunlock 1.20 hours at 320.00 per hour. \$384.00

Timekeeper	Rate/HR	Hours	Fees
Sarah B. Boehm	\$495.00	0.3	\$148.50
Bryan A. Stark	\$335.00	2.6	\$871.00
Matthew T. Gunlock	\$320.00	26.0	\$8,320.00
TC	OTAL FEES	28.9	\$9,339.50

Re: Tax Matters

Our File No. 2055557-0240
Circuit City Contact Michelle Mosier
McGuireWoods Contact Douglas M. Foley

01/04/10 Review local tax e-mails with client and
Henrico County (.2); review client's
spreadsheet analysis of property tax issue (.3)
Craig D. Bell .50 hours at 570.00 per hour. \$285.00

01/04/10 Telephone conferences and e-mails with counsel for Henrico and tax department regarding resolution of tax claims and related issues

Daniel F. Blanks .50 hours at 415.00 per hour. \$207.50

01/05/10 E-mails with Ernst & Young and client regarding status of negotiation and settlement of various personal property ad volorem personal property taxes and issues regarding same

Douglas M. Foley .40 hours at 600.00 per hour. \$240.00

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 21 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 19 February 9, 2010

03/05/30	Desert weeking for mountied grammany disdement	
01/05/10	Draft motion for partial summary judgment regarding tax claims in Omni 37 and related issues and research multiple issues regarding same and review and analyze claims regarding same	
	Daniel F. Blanks 4.10 hours at 415.00 per hour.	\$1,701.50
01/06/10	E-mails with Ernst & Young regarding strategy relating to omnibus claims Objection 37 and personal property taxes	4.00.00
	Douglas M. Foley .80 hours at 600.00 per hour.	\$480.00
01/06/10	Analysis on position taken by Henrico County on TPP tax claims Craig D. Bell 1.30 hours at 570.00 per hour.	\$741.00
01/06/10	E-mails with Ernst & Young and tax regarding tax settlements and other related issues (.5); continue to draft, revise and research issues regarding motion for partial summary judgment (1.3)	
	Daniel F. Blanks 1.80 hours at 415.00 per hour.	\$747.00
01/07/10	Respond to client tax questions Craig D. Bell .60 hours at 570.00 per hour.	\$342.00
01/07/10	Continue drafting and revising motion for partial summary judgment regarding Omni 37 and abstention and research and review items regarding same	
	Daniel F. Blanks 1.50 hours at 415.00 per hour.	\$622.50
01/07/10	Research tax matters Bryan A. Stark 2.00 hours at 335.00 per hour.	\$670.00
01/08/10	Continue drafting motion for partial summary judgment regarding Omnibus 37 and other related issues	
	Daniel F. Blanks .50 hours at 415.00 per hour.	\$207.50
01/10/10	Review and revise summary judgment brief and analyze issues regarding same Douglas M. Foley 1.80 hours at 600.00 per hour.	\$1,080.00
01/10/10	Analyze issues regarding Omni 37 motion for partial summary judgment and e-mails regarding	
	same Sarah B. Boehm .70 hours at 495.00 per hour.	\$346.50

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 22 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 20 February 9, 2010

01/10/10	Continue draft and revise motion for partial summary judgment regarding Omni 37 and research multiple issues regarding same Daniel F. Blanks 3.10 hours at 415.00 per hour.	\$1,286.50
01/11/10	Review and analyze issues and draft and revise summary judgment pleadings relating to omnibus claim Objection 37 and issues relating to Section 505 and abstention  Douglas M. Foley 2.90 hours at 600.00 per hour.	\$1,740.00
01/11/10	Attention to sale-leaseback tax issue and local property tax issue on Henrico County Craig D. Bell 3.20 hours at 570.00 per hour.	\$1,824.00
01/11/10	Review charts of tax claims by Ernst & Young and e-mails to debtors' professionals regarding same (.4); review edits for Omni 37 and research issues regarding same (.9) Daniel F. Blanks 1.30 hours at 415.00 per hour.	\$539.50
01/12/10	Telephone calls with IRS appeals officer on employment tax issue (.2) attention to same (.9) Craig D. Bell 1.10 hours at 570.00 per hour.	\$627.00
01/12/10	E-mails with in-house regarding tax claims and related issues and review claims regarding same Daniel F. Blanks 1.10 hours at 415.00 per hour.	\$456.50
01/13/10	Multiple e-mails and telephone conferences with parties and in-house regarding tax issues and claims and strategies regarding same Daniel F. Blanks 1.20 hours at 415.00 per hour.	\$498.00
01/14/10	Telephone call with IRS appeals officer (.2); attention to employment tax settlement (.6) Craig D. Bell .80 hours at 570.00 per hour.	\$456.00
01/15/10	Prepare for and participate in telephone conference regarding tax issues and resolution of tax claims Daniel F. Blanks 1.40 hours at 415.00 per hour.	\$581.00
01/18/10	Continue to draft, revise and research Section 505 motion and motion for partial summary judgment Daniel F. Blanks 3.80 hours at 415.00 per hour.	\$1,577.00

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 23 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 21 February 9, 2010

01/19/10	Analyze and revise motion for summary judgment regarding tax claims and analyze issues regarding same (.4); multiple calls and e-mails regarding calls from former employees regarding W-2s (.2) Sarah B. Boehm .60 hours at 495.00 per hour.	\$297.00
01/19/10	Continue revisions to 505 brief and motion for partial summary judgment and research issues regarding same Daniel F. Blanks 2.50 hours at 415.00 per hour.	\$1,037.50
01/20/10	Review and revise summary judgment brief relating to Omnibus 37 tax claim objections Douglas M. Foley 1.50 hours at 600.00 per hour.	\$900.00
01/21/10	E-mails with Ernst & Young regarding tax stipulations and draft material regarding same and research issues regarding same Daniel F. Blanks 1.20 hours at 415.00 per hour.	\$498.00
01/26/10	Attention to TPP local tax claims and issues Craig D. Bell 1.70 hours at 570.00 per hour.	\$969.00
01/26/10	Prepare for and participate in telephone conference regarding Florida tax setoff and refund Sarah B. Boehm .90 hours at 495.00 per hour.	\$445.50
01/27/10	Telephone conference with client regarding tax strategies and resolution of tax claims and related issues Daniel F. Blanks 1.10 hours at 415,00 per hour.	\$456.50
01/28/10	Attention to state tax matters (1.8); review PWC materials and spreadsheets (.5) Craig D. Bell 2.30 hours at 570.00 per hour.	\$1,311.00
01/28/10	Prepare for and participate in telephone conference with Ernst & Young regarding tax claim resolutions and strategy regarding same Sarah B. Boehm .90 hours at 495.00 per hour.	\$445.50
01/28/10	Prepare for and participate in telephone conference with client and Ernst & Young regarding resolution of taxes and related issues and analyze strategies regarding same and review and analyze claims regarding same and review multiple documents regarding same in preparation  Daniel F. Blanks 1.20 hours at 415.00 per hour.	\$498.00

Page 22 February 9, 2010

01/29/10 E-mails and telephone calls with client and debtors professionals regarding strategy for resolution of tax claims accruing interest Douglas M. Foley .90 hours at 600.00 per hour. \$540.00

01/29/10 Conference call with miscellaneous state tax claims with client and their advisors (.6); analysis of state tax claim documents provided by client (.9) Craig D. Bell 1.50 hours at 570.00 per hour.

\$855.00

01/29/10 Prepare for and participate in telephone conference with debtors' professionals, client and PWC regarding tax claims, strategies and related issues and analyze items regarding same (.9); e-mails to Ernst & Young regarding resolution of tax claims and related issues (.5)Daniel F. Blanks 1.40 hours at 415.00 per hour. \$581.00

01/29/10 Phone conference with D. Blanks regarding tax claims (.5); research issues regarding tax claims (3.2)

Lori Michelle Scott 3.70 hours at 335.00 per hour. \$1,239.50

Timekeeper	Rate/HR	Hours	Fees
Douglas M. Foley	\$600.00	8.3	\$4,980.00
Craig D. Bell	\$570.00	13.0	\$7,410.00
Sarah B. Boehm	\$495.00	3.1	\$1,534.50
Daniel F. Blanks	\$415.00	27.7	\$11,495.50
Bryan A. Stark	\$335.00	2.0	\$670.00
Lori Michelle Scott	\$335.00	3.7	\$1,239.50
	TOTAL FEES	57.8	\$27,329.50

Re: Claims Administration

Our File No. 2055557-0250 Circuit City Contact Michelle Mosier McGuireWoods Contact Douglas M. Foley

01/02/10 Review responses to omnibus objections (.9); work on response chart (1.2) Karen B. Cain 2.10 hours at 215.00 per hour.

\$451.50

#### Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 25 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 23 February 9, 2010

\$1,268.50

01/04/10	Review claims status chart for unresolved claim objections and analyze issues regarding same and updates to same (2.6); review and analyze issues relating to Symantec/Navarre proposed stipulation (.3)  Douglas M. Foley 2.90 hours at 600.00 per hour.	\$1,740.00
01/04/10	Analyze claims, pleadings, and orders and revise adjourned claims summary chart (2.0); prepare for and participate in conference call regarding adjourned claims resolution strategy and status (2.2); analyze EDC discovery requests, objections and responses and documents regarding same and e-mails regarding upcoming deposition (1.8); analyze issues regarding C. Lee response to Omni 25 and e-mails regarding same (.4); e-mails with FTI regarding Toshiba claims and updates to CMS (.3); multiple calls and e-mails regarding claim objections and related matters (.9) Sarah B. Boehm 7.60 hours at 495.00 per hour.	\$3,762.00
01/04/10	Continue resolution of claims and multiple telephone conferences and e-mails with claimants and debtors' professionals regarding same and research multiple issues regarding same and update chart and other items regarding same (3.7); prepare for and participate in telephone conference with debtors' professionals regarding status of claims and related issues (2.2) Daniel F. Blanks 5.90 hours at 415.00 per hour.	\$2,448.50
01/04/10	Prepare for and participate in claims telephone call (2.7); draft stipulation and forward to counsel for review (1.4); draft orders on omnibus objections (.5) Bryan A. Stark 4.60 hours at 335.00 per hour.	\$1,541.00
01/04/10	Participate in claims meeting and revise response chart regarding same Linda J. Neilson 2.00 hours at 200.00 per hour.	\$400.00
01/04/10	Research responses to omnibus objections (1.7); work on response chart of resolved claims (2.3); analyze status of pending claims (1.9)	\$1.268.50

Karen B. Cain 5.90 hours at 215.00 per hour.

Page 24 February 9, 2010

01/05/10 Several e-mails with client and debtors'
professionals regarding status, revisions and
comments to various stipulations in progress,
including Navarre, Symantec, Samsung and TiVo
and analyze issues regarding same
Douglas M. Foley 2.30 hours at 600.00 per hour. \$1,380.00

01/05/10 Analyze issues regarding claim settlement stipulation and e-mails regarding same (.2); e-mails regarding PTO claimant who filed late response (.2); review and revise chart regarding resolved claims and e-mails regarding same (.3); e-mails with D. Cohen regarding SDI stipulation (.1); analyze pleadings and e-mails regarding supplemental order on Omni 19 and draft and revise order regarding same (.5); draft and revise responses to discovery propounded by EDC and analyze documents and e-mails regarding same (3.7); analyze claims and stipulations and e-mails with FTI regarding withdrawn claims and updates to CMS (.4); analyze issues and e-mails regarding adjourning Omni 63 regarding Weidler class (.3); multiple calls and e-mails regarding various claim matters (.9)

Sarah B. Boehm 6.60 hours at 495.00 per hour. \$3,267.00

01/05/10 Continue resolution of claims and multiple
e-mails and telephone conferences with
claimants and research issues regarding same
and review and analyze claims and other
pleadings regarding same
Daniel F. Blanks 3.30 hours at 415.00 per hour. \$1,369.50

01/05/10 Correspond regarding setoff and omnibus objections to claims (.5); e-mail regarding stipulations (.2)

Bryan A. Stark .70 hours at 335.00 per hour. \$234.50

01/05/10 Prepare chart of late claims motions (1.6);
e-mail to and from professionals regarding
status of late claim responses (.7); work on
resolved claims chart (2.9); research class
attorney claims and status (1.1)
Karen B. Cain 6.30 hours at 215.00 per hour. \$1,354.50

Page 25 February 9, 2010

01/06/10	Telephone conference and e-mails with counsel for FM Facilities Maintenance and status of negotiations and reconciliation of claims and e-mails with client regarding same (.4); review and analyze court opinion on 502(d) and analyze issues relating to application of ruling to potential settlements (1.2); e-mails with debtors' professionals and committees' professionals regarding status of various settlement of claims (.4) Douglas M. Foley 2.00 hours at 600.00 per hour.	\$1,200.00
01/06/10	Analyze and revise discovery propounded by EDC, analyze documents and prepare deposition exhibits, research, analyze and revise EDC supplemental objection and multiple calls and e-mails regarding same (3.8); e-mails regarding status of various claim matters and settlements (.4); analyze, finalize and file claim stipulation and e-mails regarding same (.6); analyze opinion and e-mails regarding same (.5); multiple calls and e-mails regarding various claim matters and analyze documents and claims regarding same (.8); telephone call from C. Jones and e-mails regarding Omni 63 claims (.3)	
	Sarah B. Boehm 6.40 hours at 495.00 per hour.	\$3,168.00
01/06/10	Continue resolution of claims and multiple telephone conferences with claimants regarding same and related issues and review and analyze claims, pleadings and other items regarding same	
	Daniel F. Blanks 4.60 hours at 415.00 per hour.	\$1,909.00
01/06/10	Prepare for and have telephone call with debtor regarding stipulations (.6); revise supplemental order and submit to court (.4); correspond with creditor and debtors' professionals regarding same (.2)	
	Bryan A. Stark 1.20 hours at 335.00 per hour.	\$402.00
01/06/10	Review, retrieve and organize responses to omnibus objections Linda J. Neilson .80 hours at 200.00 per hour.	\$160.00
01/06/10	Research documents for deposition pursuant to 30(b)(6) notice (2.1); prepare chart of class action claimants (1.6)	
	Karen B. Cain 3.70 hours at 215.00 per hour.	\$795.50

Page 26 February 9, 2010

\$220.00

01/07/10 Review status report with respect to claims settlements and settlements in progress and status of various litigation efforts to collect accounts receivable (.9); review and revise and analyze issues relating to Navarre and Symantec stipulation to resolve claims (.8) Douglas M. Foley 1.70 hours at 600.00 per hour. \$1,020.00 01/07/10 Revise and finalize EDC discovery and serve same (1.3); research, draft and revise supplemental objection regarding EDC late claim motion and multiple calls and e-mails regarding same (1.6); multiple calls and e-mails regarding various claim matters, status conference continuance dates and related agenda matters (1.2); review and revise agenda and exhibit to agenda regarding claim matters (1.1); analyze documents and multiple calls and e-mails regarding supplemental order for Omni 19 (.3); e-mails regarding Omni 63 claimants (.2)Sarah B. Boehm 5.70 hours at 495.00 per hour. \$2,821.50 01/07/10 Continue resolution of claims and multiple telephone conferences and e-mails with claimants and debtors' professionals regarding same and review and analyze claims, pleadings, and other items regarding same and research issues regarding same and draft orders, pleadings, and stipulations regarding same and file stipulations regarding same Daniel F. Blanks 6.30 hours at 415.00 per hour. \$2,614.50 01/07/10 Research and update stipulations resolving claims (1.2); correspond with debtors and debtors' professionals regarding stipulations and claims resolutions (.7); review and analyze settlement charts, research issues and respond with comments (1.3); correspond with creditors regarding settlements (.6) 3.80 hours at 335.00 per hour. \$1,273.00 Bryan A. Stark

1.10 hours at 200.00 per hour.

01/07/10 Review, retrieve and organize responses to

omnibus objections

Linda J. Neilson

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 29 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 27 February 9, 2010

01/07/10	Work on chart of completed responses to omnibus objections (1.7); analyze objection responses (1.9); work on chart of pending claims responses (1.3); work on exhibit to omnibus agenda (2.3) Karen B. Cain 7.20 hours at 215.00 per hour.	\$1,548.00
01/08/10	Review and finalize various claims resolution stipulations for filing Douglas M. Foley .40 hours at 600.00 per hour.	\$240.00
01/08/10	Analyze and revise agenda exhibit regarding adjourned claims status and analyze claims chart regarding same (.8); analyze issues and e-mails regarding claim settlement and stipulations (.3); revise, finalize and submit supplemental orders regarding Omnis 8 and 19 and multiple e-mails regarding same (.8); e-mails regarding Omni 19 summary judgment and related matters (.3) Sarah B. Boehm 2.20 hours at 495.00 per hour.	\$1,089.00
01/08/10	Continue resolution of claims and multiple telephone conferences and e-mails with parties regarding same and review and analyze multiple claims, pleadings, notices and other items regarding same and research issues regarding same and review matters analyze issues regarding same Daniel F. Blanks 4.10 hours at 415.00 per hour.	\$1,701.50
01/08/10	Correspond with claimants regarding resolution of omnibus objections (.8); correspond with debtors' professionals regarding resolution of claims (.9); review and incorporate comments into orders (.6); review, analyze and file stipulations (.8) Bryan A. Stark 3.10 hours at 335.00 per hour.	\$1,038.50
01/08/10	Revise chart of pending claims and responses for agenda exhibit purposes Karen B. Cain 1.90 hours at 215.00 per hour.	\$408.50
01/10/10	Analyze EDC supplemental objection and e-mails regarding same Sarah B. Boehm .30 hours at 495.00 per hour.	\$148.50
01/11/10	Review updated unresolved claim objection resolution chart and review and revise several claim resolution stipulations for filing Douglas M. Foley 1.30 hours at 600.00 per hour.	\$780.00

Page 28 February 9, 2010

01/11/10	Revise, finalize and file EDC supplemental objection and e-mails regarding same (1.6); analyze and revise agenda and exhibit regarding adjourned claims and multiple e-mails regarding same (1.1); analyze and revise claims chart and multiple e-mails regarding same (.9); analyze remaining equity claims and responses and e-mails regarding strategy of resolving same (1.2); review responses to Omni 19 summary judgment (.7); multiple calls and e-mails regarding claim objection resolutions (1.1) Sarah B. Boehm 6.70 hours at 495.00 per hour.	\$3,316.50
01/11/10	Continue resolution of claims and multiple e-mails and telephone conferences with parties regarding same and review and analyze claims, pleadings, notices and charts regarding same Daniel F. Blanks 3.70 hours at 415.00 per hour.	\$1,535.50
01/11/10	Correspond with creditors counsel regarding resolution of claims (.8); research issues with claim amounts and other issues (1.5); correspond with debtors' professionals regarding same (.3); research and update omnibus objection (2.1); review and file notice of settlement and arrange for service (.8) Bryan A. Stark 5.50 hours at 335.00 per hour.	\$1,842.50
01/11/10	Research electronic documents relating to claimant of late claim Karen B. Cain 2.70 hours at 215.00 per hour.	\$580.50
01/12/10	Several e-mails with creditors and debtors' professionals regarding status of various claim objections including Carmax claims, and other pending claim settlement stipulations and analyze issues regarding same (1.8); e-mails regarding status of various other late claim motions, including adjournment of hearing on Site A claims (.4) Douglas M. Foley 2.20 hours at 600.00 per hour.	\$1,320.00
01/12/10	Research and analyze issues regarding preparation for EDC late claim hearing and depositions (1.7); analyze documents, claims and issues and multiple calls and e-mails regarding various claim matters, resolution of objections and related matters (.9); review stipulations and e-mails regarding supplemental orders (.4)  Sarah B. Boehm 3.00 hours at 495.00 per hour.	\$1,485.00

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 31 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 29 February 9, 2010

01/12/10	Continue resolution of claims and multiple telephone conferences and e-mails with claimants, debtors' professionals regarding same and review and analyze claims, pleadings, notices, and charts regarding same Daniel F. Blanks 4.60 hours at 415.00 per hour.	\$1,909.00
01/12/10	Review proofs of claims for issues resolution (1.4); correspond with creditors and debtors' professionals regarding same (.7); review and analyze request from creditors regarding status of claims (.7); research issues regarding ordinary course defense (2.3) Bryan A. Stark 5.10 hours at 335.00 per hour.	\$1,708.50
01/12/10	Review responses to omnibus objections (1.6); work on tracking chart of open claims (2.1) Karen B. Cain 3.70 hours at 215.00 per hour.	\$795.50
01/13/10	Prepare for and participate in depositions regarding EDC late claim litigation and multiple conferences regarding same (3.3); research and analyze documents and issues regarding preparation for hearing on EDC late claim motion (1.8); prepare for omnibus hearing regarding various claim matters and e-mails regarding claim summary chart (.7) Sarah B. Boehm 5.80 hours at 495.00 per hour.	\$2,871.00
01/13/10	Continue resolution of claims and multiple telephone conferences and e-mails with claimants regarding same and review, analyze, and research issues regarding same Daniel F. Blanks 6.60 hours at 415.00 per hour.	\$2,739.00
01/13/10	Research claims and update orders on omnibus objections (1.0); correspond with counsel to creditors regarding proofs of claims, omnibus objections, and orders thereto (.9); correspond with debtors' professionals regarding same (.7); review discovery requests, file and arrange for service (.6); review and file reply in support of summary judgment motion and appendix thereto (.8); correspond with chambers regarding same (.2) Bryan A. Stark 4.20 hours at 335.00 per hour.	\$1,407.00
01/13/10	Prepare stipulation for Booth claim Linda J. Neilson 1.20 hours at 200.00 per hour.	\$240.00

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 32 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 30 February 9, 2010

01/13/10	Prepare documents and binders for omnibus objection hearing Karen B. Cain 3.10 hours at 215.00 per hour.	\$666.50
01/14/10	Review status of unresolved claim objection responses and analyze issues and strategy regarding same Douglas M. Foley 2.30 hours at 600.00 per hour.	\$1,380.00
01/14/10	Prepare for and participate in omnibus hearing regarding multiple claim objections and EDC late claim hearing (6.6); review and revise claim stipulation and e-mails regarding same (.2); review and revise claim summary chart and e-mails regarding same (.5) Sarah B. Boehm 7.30 hours at 495.00 per hour.	\$3,613.50
01/14/10	Continue resolution of claims and multiple telephone conferences and e-mails with parties regarding same and review and analyze multiple issues regarding same and research issues regarding same Daniel F. Blanks 3.50 hours at 415.00 per hour.	\$1,452.50
01/14/10	Research and revise orders on omnibus objections (.7); correspond with counsel to creditors regarding omnibus objections and supplemental orders (1.6); correspond with debtors' professionals regarding same (.6); hearing on motion to allow late filed claim (1.4) Bryan A. Stark 4.30 hours at 335.00 per hour.	\$1,440.50
01/15/10	Prepare for and participate in claims administration and omnibus claims to discuss outstanding unresolved objections and responses to same and collection of A/R preference issues (2.9); e-mails and analysis regarding landlord claim issues and mitigation requirement (.6) Douglas M. Foley 3.50 hours at 600.00 per hour.	\$2,100.00

## Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 33 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 31 February 9, 2010

01/15/10	Prepare for and participate in claims meeting regarding status of various claim and litigation matters and strategy regarding same (4.2); e-mails regarding transcript for hearing on EDC's late claim motion and related issues (.3); analyze issues regarding request for information regarding Marblegate settlement and e-mails regarding same (.3); review supplemental claim orders and e-mails regarding service of same (.3) Sarah B. Boehm 5.10 hours at 495.00 per hour.	\$2,524.50
01/15/10	Prepare for and participate with debtors' professionals and in-house regarding claims and related issues and analyze items regarding same Daniel F. Blanks 4.40 hours at 415.00 per hour.	\$1,826.00
01/15/10	Telephone conference call with debtors and debtors' professionals (1.4); correspond with counsel to creditors regarding omnibus objections (.6); research issues regarding stipulations (1.3); correspond with debtor and creditors' counsel regarding same (.4); research issues regarding inconsistent claim amounts (.8); draft notice of settlement agreement and file same (.6) Bryan A. Stark 5.10 hours at 335.00 per hour.	\$1,708.50
01/15/10	Review, retrieve and organize responses to omnibus objections Linda J. Neilson 1.60 hours at 200.00 per hour.	\$320.00
01/15/10	Review and analyze orders on omnibus objections and responses (1.2); work on tracking chart of claims (.9) Karen B. Cain 2.10 hours at 215.00 per hour.	\$451.50
01/18/10	E-mails regarding Toshiba claims and analyze orders and issues regarding same Sarah B. Boehm .30 hours at 495.00 per hour.	\$148.50
01/18/10	E-mails and telephone conferences with parties regarding outstanding claims and related issues and review material regarding same and research issues regarding same  Daniel F. Blanks 1.50 hours at 415.00 per hour.	\$622.50
01/19/10	Several e-mails regarding Alliance and Sim claims and status and strategy going forward Douglas M. Foley .40 hours at 600.00 per hour.	\$240.00

Page 32 February 9, 2010

01/19/10 Continue claim objection resolutions, analyze claims and pleadings and multiple calls and e-mails regarding same (2.2); analyze issues regarding EDC findings of fact and conclusions of law and analyze transcripts regarding same (.9); analyze issues regarding Toshiba claims and e-mails regarding same (.5); analyze and revise Omni 65 objection to equity claims and e-mails regarding same (.5); analyze issues and e-mails regarding appeal of 502(d) opinion (.3); analyze responses and e-mails regarding orders on multiple omnibus objections (.4) Sarah B. Boehm 4.80 hours at 495.00 per hour. \$2,376.00

01/19/10 Continue resolution of claims and multiple telephone conferences and e-mails with parties regarding same and review and analyze claims, pleadings, and other items regarding same Daniel F. Blanks 1.50 hours at 415.00 per hour. \$622.50

01/19/10 Research issues regarding claims objections (3.1); draft and revise orders on omnibus objections (1.2); correspond with counsel to creditors regarding supplemental orders on omnibus objections (1.1); correspond with debtors' professionals regarding same (.6); review and finalize stipulation with creditor (.6); file same and arrange for service (.3) Bryan A. Stark 6.90 hours at 335.00 per hour.

\$2,311.50

01/19/10 Prepare chart for responses to debtor's thirty-seventh omnibus objections Linda J. Neilson .50 hours at 200.00 per hour.

\$100.00

01/19/10 Work on chart of responses to objections Karen B. Cain .80 hours at 215.00 per hour. \$172.00

01/20/10 Analyze issues and e-mails with debtors' professionals regarding status of reclamation claims and additional briefing and e-mails with chambers regarding same (.6); e-mails regarding additional objections based upon reclassification of equity claims and review and analyze same (.4); several e-mails regarding status of late claims and findings of fact and conclusions of law relating to EDC and adjournment of motions to allow late claims and

Page 33 February 9, 2010

	e-mails with debtors' professionals regarding same (.5); analyze issues relating to appeal by creditors as to section 502(d) ruling and analyze issues regarding same (.6) Douglas M. Foley 2.10 hours at 600.00 per hour.	\$1,260.00
01/20/10	Continue claim objection resolutions, analyze documents and claims and multiple calls and e-mails regarding same (1.7); draft, revise, analyze, finalize and submit orders on multiple claim objections and multiple calls and e-mails regarding same (1.8); analyze adjourned claims chart and update same (.6); analyze claims and issues regarding Omni 65 equity reclassification and multiple e-mails regarding same (.9); analyze strategy regarding multiple claim objections and conference regarding same (.7) Sarah B. Boehm 5.70 hours at 495.00 per hour.	\$2,821.50
01/20/10	Multiple telephone conferences and e-mails with parties regarding claims and related issues and review and analyze claims, pleadings, notices, and charts regarding same and research multiple issues regarding same Daniel F. Blanks 4.80 hours at 415.00 per hour.	\$1,992.00
01/20/10	IRS research (1.7); review and analyze exhibits to orders (.8); correspond with creditors counsel regarding orders and stipulations (1.2); analyze creditor claims and objections thereto (.8); correspond with creditors' counsel regarding same (.3); update claim chart (.7); finalize orders on objections and submit to chambers (.4) Bryan A. Stark 5.90 hours at 335.00 per hour.	\$1,976.50
01/20/10	Review certain omni claim objections and responses regarding resolution of multiple claims Lori Michelle Scott 2.30 hours at 335.00 per hour.	\$770.50
01/20/10	Research claims and update response chart regarding appeals from fifty-first and fifty-second omnibus objection orders (3.2); work on tracking chart of responses to omnibus objections (.9)	
	Karen B. Cain 4.10 hours at 215.00 per hour.	\$881.50

Page 34 February 9, 2010

01/21/10 Numerous e-mails with debtors' professionals and client regarding status of various claims, including contract rejection claims (1.7); e-mails regarding status of motions to reconsider and appeal motions relating to 502(d) ruling (.7) Douglas M. Foley 2.40 hours at 600.00 per hour. \$1,440.00

01/21/10 Analyze various equity claims, finalize and file Omni 65 regarding equity claims and multiple calls and e-mails regarding same (1.2); analyze e-mails and issues regarding TiVo and certificate of no objection (.2); continue claim objection resolutions, analyze documents and multiple calls and e-mails regarding same (.7); analyze issues regarding late claims and draft and revise supplemental orders (.3); draft findings of fact and conclusions of law regarding EDC late claim motion (.5) Sarah B. Boehm 2.90 hours at 495.00 per hour. \$1,435.50

01/21/10 Multiple telephone conferences and e-mails with parties regarding resolution of claims, omnibus objections to claims, and other issues and review and analyze claims, pleadings, notices, orders, and other charts regarding same and research issues regarding same and draft omnibus objections to claims regarding same Daniel F. Blanks 5.20 hours at 415.00 per hour. \$2,158.00

01/21/10 Draft notice for and file omnibus objection to

claims (.8); correspond with creditors counsel

and debtors' professionals regarding orders and stipulations (.9); analyze claims filed and support thereof (1.2); review and analyze documentation and draft stipulation (2.8); review and file stipulation of no objections (.3); review and analyze exhibits to supplemental objections (.8); finalize supplemental objections and submit to chambers (.7)

Bryan A. Stark 7.50 hours at 335.00 per hour. \$2,512.50

01/21/10 Review nineteenth omni objection and responses
(.8); phone call with creditor regarding
response and settlement (.5); draft
supplemental order on nineteenth omni objection
(.5)
Lori Michelle Scott 1.80 hours at 335.00 per hour. \$603.00

Page 35 February 9, 2010

01/21/10	Prepare five stipulations resolving objections to claims in the thirty-seventh omnibus objection	
	Linda J. Neilson 2.60 hours at 200.00 per hour.	\$520.00
01/21/10	Work on response tracking chart to incorporate status from professionals Karen B. Cain .90 hours at 215.00 per hour.	\$193.50
07/00/10	Several e-mails with client and with debtors'	
01/22/10	professionals regarding status of unresolved	
	claim objections Douglas M. Foley .90 hours at 600.00 per hour.	\$540.00
01/22/10	Continue claim objection resolutions, review documents, review orders and stipulations and multiple calls and e-mails regarding same (1.8); draft and revise findings of fact and conclusions of law regarding EDC late claim motion and analyze issues regarding same (2.3) Sarah B. Boehm 4.10 hours at 495.00 per hour.	\$2,029.50
01/22/10	Draft discovery responses (2.6); review and update stipulations with taxing authorities and forward to debtors' professionals (2.3); correspond with counsel to taxing authorities regarding same (.5); draft supplemental orders and forward to debtors' professionals and taxing authority for review (.8); review and analyze exhibits to same (.4); correspond with debtor regarding status of stipulation (.4) Bryan A. Stark 7.00 hours at 335.00 per hour.	\$2,345.00
01/22/10	Review thirtieth and forty-second omni objections to claims and responses (1.7); phone call to creditor's counsel regarding settlement (.1); draft supplemental order on forty-second omni objection (.6); exchange e-mails regarding various claims (.1); exchange e-mails regarding Hartman claim (.2)  Lori Michelle Scott 2.70 hours at 335.00 per hour.	\$904.50
01/22/10	Organize documents regarding settlement and stipulations for omnibus Objection 37 Linda J. Neilson .70 hours at 200.00 per hour.	\$140.00
01/25/10	E-mails regarding potential settlements of various pending motions and review motions for late claims and analyze issues relating to omni mount	
	Douglas M. Foley .40 hours at 600.00 per hour.	\$240.00

Page 36 February 9, 2010

01/25/10 Multiple calls and e-mails regarding various omnibus objection resolutions and related matters (.6); review entered omnibus objections orders and e-mails regarding service of same (.3)

Sarah B. Boehm .90 hours at 495.00 per hour.

\$445.50

01/25/10 E-mails and telephone calls to parties
regarding late claim motions and adjournments
(.5); continue resolution of claims and
multiple conferences and e-mails with claimants
regarding same and review and analyze claims,
pleadings, charts, and other items regarding
same (2.6); telephone conference and e-mails
with parties regarding omni mount and analyze
strategies regarding same (1.6)
Daniel F. Blanks 4.70 hours at 415.00 per hour.

\$1,950.50

01/25/10 Research and review claims to resolve issues and questions about same (.9); draft supplemental orders on omnibus objections (1.2); review and analyze exhibits thereto (.6); correspond with claimant counsel and debtors' professionals regarding stipulations resolving claims (.8); research duplicative claims and correspond with claimant's counsel and debtors' professionals regarding same (1.3) Bryan A. Stark 4.80 hours at 335.00 per hour.

\$1,608.00

01/26/10 Review pleadings relating to 502(d) objection and reclamation claims objections regarding proceeds and Section 363(e) of the bankruptcy code and e-mails with co-counsel regarding same (.8); e-mails with creditors' counsel regarding status of resolution of omnibus claims objections and responses (.8)

Douglas M. Foley 1.60 hours at 600.00 per hour.

\$960.00

01/26/10 Analyze and revise multiple omnibus objection orders and e-mails regarding same (.4); analyze and revise adjourn chart regarding status of various matters (.4); e-mails regarding administrative claims bar date pleadings (.2); review notice of hearing regarding equity claims and multiple e-mails regarding same (.3); continue claim objection resolutions and multiple calls and e-mails regarding same (1.0) Sarah B. Boehm 2.30 hours at 495.00 per hour.

\$1,138.50

Page 37 February 9, 2010

- 01/26/10 Continue resolution of claims and multiple telephone conferences and e-mails with claimants, parties, and debtors' professionals regarding same and review and analyze claims, pleadings, charts, and other documents regarding same Daniel F. Blanks 3.10 hours at 415.00 per hour. \$1,286.50
- 01/26/10 Correspond with creditors counsel regarding orders and stipulations (1.1); analyze creditor claims and objections thereto (.6); finalize orders on objections and submit to chambers (.8); draft notice of hearing to go forward on merits of omnibus objections, correspond with debtors' professionals regarding same, incorporate comments and file (.9); correspond with claimant counsel regarding duplicate claims (.3); review and file reply in support of summary judgment (1.1); correspond with court regarding same (.3); review files for administrative bar date documentation and correspond with debtors' professionals regarding same (.5) Bryan A. Stark 5.60 hours at 335.00 per hour.

\$1,876.00

- 01/26/10 Review materials relevant to claims disputes Lori Michelle Scott .80 hours at 335.00 per hour. \$268.00
- 01/26/10 Review and revise claims charts (resolved and outstanding) \$460.00 Linda J. Neilson 2.30 hours at 200.00 per hour.
- 01/27/10 Review and revise brief regarding reclamation claim objections and reclassification issues and motion to reconsider (.7); several e-mails with creditors counsel regarding status of claims resolution matters (1.3) 2.00 hours at 600.00 per hour. \$1,200.00 Douglas M. Foley
- 01/27/10 Prepare for and attend claims meeting regarding various claim and litigation matters (5.8); review entered claim orders and e-mails regarding same (.3) Sarah B. Boehm 6.10 hours at 495.00 per hour. \$3,019.50
- 01/27/10 Prepare for and participate in telephone conference with debtors' professionals and client regarding claims, strategies and other issues regarding same (5.7); continue resolution of claims and multiple telephone

Page 38 February 9, 2010

conference and e-mails with parties regarding same and review and analyze documents, pleadings, charts, and other material regarding same (.6); review and analyze pleadings regarding administrative bar date and related issues and e-mails with debtors' professionals regarding same (.8) Daniel F. Blanks 7.10 hours at 415.00 per hour.

\$2,946.50

01/27/10 Review, analyze and file objection to motion for reconsideration (.8); correspond with outside counsel to creditors and debtors' professionals regarding stipulations (.5); incorporate comments and revisions to supplemental orders and exhibits (.8); correspond with debtors' professionals regarding same (.4) Bryan A. Stark 2.50 hours at 335.00 per hour.

\$837.50

01/27/10 Review settlement offer (.2); phone call with opposing counsel regarding same (.1); exchange e-mails regarding same (.1) Lori Michelle Scott .40 hours at 335.00 per hour.

\$134.00

01/27/10 Review and revise omnibus objections charts (resolved and pending) Linda J. Neilson 1.30 hours at 200.00 per hour. \$260.00

01/28/10 E-mails regarding status of unresolved claim objections and analyze issues and strategy regarding same (.9); review and revise second administrative claim bar date notice and e-mails with debtors professionals regarding same (.8) Douglas M. Foley 1.70 hours at 600.00 per hour. \$1,020.00

01/28/10 Analyze issues regarding Madcow motions for payment of administrative expense claims and e-mails regarding same (.4); e-mails regarding status of various omnibus objection claim resolutions and review orders regarding same (.5); draft and revise findings of fact and conclusions of law and multiple e-mails regarding same (2.9); analyze pleadings and e-mails regarding motion to set administrative claims bar date (.3); continue claim objection resolutions and multiple calls and e-mails regarding same (.9) Sarah B. Boehm 5.00 hours at 495.00 per hour.

\$2,475.00

Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 41 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 39 February 9, 2010

01/28/10	Continue resolution of claims and multiple telephone conferences and e-mails with parties regarding same and research issues regarding same and review and analyze claims, pleadings, charts, and other material regarding same Daniel F. Blanks 4.10 hours at 415.00 per hour.	\$1,701.50
01/28/10	Research issues and correspond with the debtors professionals regarding status of omnibus objections (.7); correspond with debtors' professionals and taxing authorities regarding claims (.6); correspond with creditors regarding review of supplemental orders on omnibus objections (.7); correspond with debtors regarding withdrawal of claims and status of omnibus objections (.6); review stipulation, file notice of stipulation and arrange for service (.6); draft notice of motion and prepare notice and motion for filing (.6); correspond with debtors' professionals regarding same (.4)  Bryan A. Stark 4.20 hours at 335.00 per hour.	\$1,407.00
01/28/10	Review docket for updates to omnibus objections and revise charts Linda J. Neilson .30 hours at 200.00 per hour.	\$60.00
01/29/10	Review and revise proposed findings and conclusions on EDC late claim motion and e-mails with debtors professionals regarding strategy for resolution of remaining late claim matters  Douglas M. Foley 1.90 hours at 600.00 per hour.	\$1,140.00
01/29/10	Revise, finalize and submit findings of fact and conclusions of law regarding EDC late claim motion and multiple e-mails regarding same (1.3); continue claim objection resolutions and multiple calls and e-mails regarding same (1.3); review and revise adjourned claim summary chart (.3) Sarah B. Boehm 2.90 hours at 495.00 per hour.	\$1,435.50
01/29/10	Continue resolution of claims and multiple telephone conferences and e-mails with parties regarding same and review and analyze claims, pleadings, charts, and other items regarding same and research issues regarding same	61 70 <i>4</i> EA

Daniel F. Blanks 4.30 hours at 415.00 per hour. \$1,784.50

Page 40 February 9, 2010

01/29/10 Revise supplemental order on omnibus objection and send to creditor counsel (.3); correspond with debtors' professionals regarding same (.2); draft notice of stipulation and consent order (1.0); correspond with debtors' professionals regarding same (.3); file notice of stipulation and arrange for service (.3) Bryan A. Stark 2.10 hours at 335.00 per hour.

\$703.50

01/29/10 Phone call with opposing counsel regarding settlement of various claims (.8); exchange e-mails regarding same (.1); exchange e-mails regarding exhibits to supplemental order (.1); review exhibit to supplemental order (.2) Lori Michelle Scott 1.20 hours at 335.00 per hour. \$402.00

01/29/10 Review and revise charts for resolved and pending claims Linda J. Neilson .80 hours at 200.00 per hour. \$160.00

Timekeeper	Rate/HR	Hours	Fees
Douglas M. Foley	\$600.00	32.0	\$19,200.00
Sarah B. Boehm	\$495.00	91.7	\$45,391.50
Daniel F. Blanks	\$415.00	83.3	\$34,569.50
Bryan A. Stark	\$335.00	84.1	\$28,173.50
Lori Michelle Scott	\$335.00	9.2	\$3,082.00
Karen B. Cain	\$215.00	44.5	\$9,567.50
Linda J. Neilson	\$200.00	15.2	\$3,040.00
	TOTAL FEES	360.0	\$143,024.00

Re: Disclosure Statement and Plan

Our File No. 2055557-0270
Circuit City Contact Michelle Mosier
McGuireWoods Contact Douglas M. Foley

01/19/10 Revise, finalize and file notice of continued confirmation hearing and multiple e-mails regarding same Sarah B. Boehm .50 hours at 495.00 per hour.

\$247.50

01/22/10 E-mails with counsel relating to Rule 3020 motions and continuance of confirmation hearing from January 28th hearing date Douglas M. Foley .40 hours at 600.00 per hour.

\$240.00

01/29/10 Draft notice of continued confirmation hearing and e-mails regarding same Sarah B. Boehm .30 hours at 495.00 per hour. \$148.50

Page 41 February 9, 2010

Timekeeper	Rate/HR	Hours	Fees
Douglas M. Foley	\$600.00	0.4	\$240.00
Sarah B. Boehm	\$495.00	0.8	\$396.00
	TOTAL FEES	1.2	\$636.00

Re: Employee Benefits/Pensions

Our File No.

2055557-0280

Circuit City Contact McGuireWoods Contact Douglas M. Foley

Michelle Mosier

01/08/10 401(k) plan qualified domestic relations order review for D. Cagwin (.4); draft proposed plan administrator response (1.1); e-mail H. Mertin

Elizabeth A. Diller 1.70 hours at 300.00 per hour. \$510.00

\$35.00

Timekeeper		Rate/HR	Hours	Fees	
Elizabeth A. Diller		\$300.00		\$510.00	
	TOTAL	FEES	1.7	\$510.00	

Re: Intellectual Property Matters

Our File No.

2055557-0310

Circuit City Contact Michelle Mosier McGuireWoods Contact Douglas M. Foley

01/05/10	E-mails and phone calls with J. Preas regarding status of marks and attaching current trademark report Douglas B. Smith .50 hours at 320.00 per hour.	\$160.00
01/05/10	Discussion with D. Smith (.1); e-mail to D. Smith regarding TOTAL PROTECTION deadline (.1) Kymberleigh B. Gokey .20 hours at 175.00 per hour.	\$35.00
01/06/10	Discussion with D. Smith regarding status of trademark renewals and follow-up required Kymberleigh B. Gokey .20 hours at 175.00 per hour.	\$35.00
01/15/10	Locate instructions regarding the mark SENS Douglas B. Smith .30 hours at 320.00 per hour.	\$96.00
01/15/10	Review docket reminder (.1); check status of instructions regarding maintenance and e-mail to D. Smith (.1)	

Kymberleigh B. Gokey .20 hours at 175.00 per hour.

#### Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 44 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 42 February 9, 2010

01/19/10	Discussion with J. Peyton regarding statement of use deadline for SENS mark (.1); discussion with D. Smith regarding same (.1) Kymberleigh B. Gokey .20 hours at 175.00 per hour.	\$35.00
01/22/10	E-mails with J. Preas and D. Miller regarding renewal of SENS Douglas B. Smith .30 hours at 320.00 per hour.	\$96.00
01/26/10	E-mail to J. Preas regarding SENS Douglas B. Smith .30 hours at 320.00 per hour.	\$96.00

Timekeeper	Rate/HR	Hours	Fees
Douglas B. Smith	\$320.00	1.4	\$448.00
Kymberleigh B. Gokey	\$175.00	0.8	\$140.00
<b>ፓ</b> ርምል፤	, FEES	2 2	\$588.00

Disburser	ments and Other Expenses:	
	Copy Charges	\$1,011.60
	Pacer Research	\$44.24
	Long Distance Telephone Charges	\$77.00
12/04/09	GENESYS CONFERENCING - Conference call hosted	\$9.32
	by D. Foley on 12/04/2009	4
01/04/10	SARAH B. BOEHM - Van shuttle to bankruptcy court 12/21	\$191.25
01/07/10	DOUGLAS M. FOLEY - Attend meeting to discuss	\$330.21
01/0//10	and work on EDC litigation 1/04; hotel, meals,	4550.22
	mileage	
01/14/10	GENESYS CONFERENCING - Conference call hosted	\$216.75
•	by D. Foley on 01/14/2010	
01/15/10	FedEx Priority Overnight to Wilmington, DE -	\$18.46
, ,	Tracking #: 439353838580	
01/15/10	FedEx Priority Overnight to Wilmington, DE -	\$21.47
	Tracking #: 439353838590	
01/15/10	FedEx Priority Overnight to Glen Allen, VA -	\$7.78
	Tracking #: 439353838730	
01/15/10	FedEx Priority Overnight to Wilmington, DE -	\$24.42
	Tracking #: 439353838605	
01/19/10	FedEx Priority Overnight to Wilmington, DE -	\$14.54
	Tracking #: 986584523744	#0.C 0.T
01/20/10	SARAH B. BOEHM - Hearing preparation lunch 1/14	\$96.27
01/22/10	KAREN B. CAIN - Attend pre-hearing 1/14; meal	\$9.97
01/22/10	DANIEL F. BLANKS - Travel to and from Richmond	\$305.71
	to attend meetings with client 1/14 - 1/15;	
	hotel, meals, mileage	41 600 60
01/25/10	DOUGLAS M. FOLEY - Travel to and from Richmond	\$1,698.60
	to prepare for and attend depositions, court	
	hearings and meetings with client 1/11 - 1/14;	

hotel, meals, mileage

#### Case 08-35653-KRH Doc 6846-3 Filed 03/17/10 Entered 03/17/10 15:48:12 Desc Exhibit(s) E - Part 3 Page 45 of 45

Circuit City Stores Inc File Number: 2055557 Invoice No. 91223655

Page 43 February 9, 2010

01/06/10 DEGETATION AND THE TAX 1/12/10	<u> ተ፣</u> ሰለ ኃለ
01/26/10 RESTAURANTEUR, INC Lunch 1/13/10	\$104.34
01/27/10 BIZPORT - LOGISTICS - Delivery from MW Richmond	\$16.00
to Sands Anderson Marks Miller 12/15/09	
01/27/10 FedEx Priority Overnight to Melville, NY	\$11.92
Tracking #: 439495722808	
01/27/10 BIZPORT - LOGISTICS - Delivery from MW Richmond	\$8.00
to US Bankruptcy Court 12/17/09	,
01/27/10 FedEx Priority Overnight to Houston, TX	\$10.87
Tracking #: 439495723024	T
	444400
01/28/10 J&J COURT TRANSCRIBERS INC - Federal Court	\$144.00
daily on 1/14/2010	
01/28/10 FedEx Priority Overnight to Washington, DC	\$24.42
Tracking #: 439495723285	
01/28/10 FedEx Priority Overnight to Washington, DC	\$7.78
Tracking #: 439495723697	,
01/28/10 FedEx Priority Overnight to Allentown, PA US	\$8.92
	90.92
Tracking #: 439495723686	
TOTAL EXPENSES	\$4,413.84

#### Summary of Fees and Expenses:

Total	Fees for	all Matters:	\$242,481.00
Total	Expenses	for all Matters:	\$4,413.84
Total	for this	Invoice:	\$246,894.84